

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Brown County School Corporation (0670)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$16,060	\$42,259	n/a	163%
	11100 Elementary	\$2,756,856	\$3,285,403	\$3,621,172	31%	10%
	11200 Middle/Junior High	\$849,622	\$967,389	\$964,385	14%	0%
	11300 High School	\$1,487,844	\$1,919,925	\$2,015,513	35%	5%
	11430 Distributive Education	\$2,150	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$190,970	\$152,947	\$179,993	-6%	18%
	11470 Business Education	\$50,217	\$0	\$0	-100%	n/a
	11480 Industrial Education A	\$51,767	\$58,747	\$59,811	16%	2%
	11610 Elementary	\$0	\$18,107	-\$16,900	n/a	-193%
	11910 Competency Testing	\$701	\$0	\$0	-100%	n/a
	11920 Project 4R	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$41,739	\$55,647	\$63,920	53%	15%
	12150 High Ability Students	\$0	\$0	\$1,800	n/a	n/a
	12210 Mild Mental Handicap	\$391,324	\$857,495	\$1,204,857	208%	41%
	12220 Moderate Mental Handicap	\$51,424	\$1,000	\$960	-98%	-4%
	12350 Homebound	\$7,567	\$11,526	\$22,681	200%	97%
	12410 Emotional Handicap - Full Time	\$85,079	\$390	\$209	-100%	-46%
	12420 Emotional Handicap - All Others	\$22,283	\$678	\$0	-100%	-100%
	12520 Compensatory	\$15,891	\$2,582	\$4,500	-72%	74%
	12610 Learning Disability - Full Time	\$65,093	\$37,805	\$47,508	-27%	26%
	12810 Special Education Preschool	\$48,943	\$67,506	\$93,201	90%	38%
	12900 Other Special Programs	\$33,119	\$45,120	\$46,917	42%	4%
	13100 Adult Basic Education	\$4,684	-\$31,835	\$112,510	> 500%	n/a
	13900 Other Adult/Continuing Ed Programs	\$0	\$48,301	\$21,979	n/a	-54%
	14100 Elementary	\$0	\$30,234	\$33,159	n/a	10%
	14200 Middle/Junior High	\$0	\$2,764	\$6,410	n/a	132%
	14300 High School	\$0	\$20,981	\$19,147	n/a	-9%
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$79,727	\$116,268	\$142,692	79%	23%
	21530 Audiology Services	\$81,082	\$191,138	\$227,153	180%	19%
	22210 Service Area Direction	\$0	\$132,320	\$26,024	n/a	-80%
	22220 School Library	\$186,925	\$191,945	\$214,044	15%	12%
	22230 Audiovisual	\$5,086	\$847	\$0	-100%	-100%
	22250 Computer Assisted Instruction Services	\$62,003	\$127,168	\$110,391	78%	-13%
	24100 Office of the Principal Services	\$564,221	\$862,066	\$939,498	67%	9%
	25840 Other Textbook Rental Services	\$1,716	\$0	\$72	-96%	n/a
	25860 Textbooks and Workbooks	\$194,391	\$182,213	\$157,990	-19%	-13%
	25870 Materials and Supplies	\$0	\$15,659	\$1,754	n/a	-89%
	26497 Teachers Retirement Fund	\$236,377	\$534,966	\$613,971	160%	15%
	41100 Transfer Tuition	\$39,880	\$19,027	\$23,309	-42%	23%
	41300 Area Vocational Schools	\$33,243	\$0	\$119,034	258%	n/a

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	41400 Joint Services and Supply	\$23,815	\$159,081	\$37,315	57%	-77%
	41700 Interlocal Agreements - Other	\$0	\$0	\$11,050	n/a	n/a
<b>Student Academic Achievement Total</b>		<b>\$7,665,739</b>	<b>\$10,101,470</b>	<b>\$11,170,290</b>	<b>46%</b>	<b>11%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	21130 Social Work Services	\$0	\$285	\$1,000	n/a	251%
	21220 Counseling Services	\$260,555	\$390,738	\$379,298	46%	-3%
	21290 Other Guidance Services	\$0	\$73,921	\$21	n/a	-100%
	21340 Nurse Services	\$50,877	\$68,109	\$75,521	48%	11%
	21390 Other Health Services	\$32,119	\$85,378	\$89,846	180%	5%
	21420 Psychological Testing	\$1,306	\$63,491	\$118,989	> 500%	87%
	21610 Service Area Direction	\$58,349	\$89,098	\$98,658	69%	11%
	22110 Service Area Direction	\$5,668	\$14,261	\$10,334	82%	-28%
	22120 Instruction & Curriculum Development	\$3,838	\$113,416	\$240,850	> 500%	112%
	22130 Instructional Staff Training Services	\$0	\$69,941	\$34,733	n/a	-50%
	22190 Instructional Staff Training Services - Other	\$14,625	\$488,447	\$262,237	> 500%	-46%
	23110 Service Area Direction	\$20,058	\$27,228	\$29,200	46%	7%
	23190 Other Governing Body Services	\$10,939	\$13,879	\$17,895	64%	29%
	23210 Office of the Superintendent	\$200,026	\$356,533	\$283,827	42%	-20%
	23220 Community Relations	\$0	\$0	\$0	n/a	n/a
	23290 Other Executive Administrative Services	\$0	\$0	\$2,156	n/a	n/a
	26420 Employment and Placement	\$0	\$5,000	\$0	n/a	-100%
	26710 Technology Support and Maintenance	\$0	\$52,713	\$76,132	n/a	44%
<b>Student Instructional Support Total</b>		<b>\$658,360</b>	<b>\$1,912,439</b>	<b>\$1,720,698</b>	<b>161%</b>	<b>-10%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$13,302	\$17,567	\$12,487	-6%	-29%
	23160 Promotion Expenses	\$2,134	\$1,596	\$3,976	86%	149%
	23230 Staff Relations and Negotiations	\$8,489	\$5,761	\$16,325	92%	183%
	25110 Office of the Business Manager	\$0	\$17,308	\$53,361	n/a	208%
	25230 Receiving and Disbursing Funds	\$3,773	\$3,294	\$4,922	30%	49%
	25240 Payroll Services	\$66,028	\$58,074	\$60,560	-8%	4%
	25291 Refund of Revenue	\$11,137	\$3,709	\$348,143	> 500%	> 500%
	25293 Printed Forms	\$1,511	\$516	\$3,231	114%	> 500%
	25295 Bank Service Charge	\$1,363	\$11,072	\$7,668	462%	-31%
	25296 Cash Change	\$458	\$0	\$0	-100%	n/a
	25299 Other	\$0	\$265	\$8,209	n/a	> 500%
	25410 Service Area Direction	\$0	\$52	\$0	n/a	-100%
	25420 Maintenance of Buildings	\$883,868	\$1,440,525	\$1,658,475	88%	15%
	25430 Maintenance of Grounds	\$17,782	\$37,729	\$35,810	101%	-5%

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	25440 Maintenance of Equipment	\$59,447	\$170,193	\$167,617	182%	-2%
	25450 Vehicle Maintenance (other than buses)	\$199	\$8,364	\$9,372	> 500%	12%
	25460 Security Services	\$0	\$0	\$308	n/a	n/a
	25470 Insurance (other than buses)	\$85,026	\$326,893	\$223,340	163%	-32%
	25490 Other Operating/Maintenance of Plant	\$0	\$175,883	\$0	n/a	-100%
	25510 Service Area Direction	\$220,397	\$344,723	\$321,502	46%	-7%
	25520 Vehicle Operation	\$0	\$0	\$5,279	n/a	n/a
	25530 Monitoring Services	\$35,439	\$3,871	\$2,662	-92%	-31%
	25540 Vehicle Servicing and Maintenance	\$77,662	\$152,367	\$150,765	94%	-1%
	25550 Purchase of School Buses	\$68,533	\$89,245	\$44,605	-35%	-50%
	25560 Insurance on Buses	\$7,590	\$68	\$6,102	-20%	> 500%
	25570 Insurance on Pupils	\$4,000	\$0	\$0	-100%	n/a
	25580 Contracted Transportation Services	\$866,251	\$1,139,816	\$1,176,579	36%	3%
	25590 Other Pupil Transportation Services	\$37,693	\$30,081	\$13,969	-63%	-54%
	25591 Bus Driver Training	\$0	\$3,193	\$216	n/a	-93%
	25610 Service Area Direction	\$21,487	\$34,491	\$35,525	65%	3%
	25620 Food Preparation and Dispensing	\$201,479	\$282,071	\$304,237	51%	8%
	25690 Other Food Services	\$358,248	\$410,247	\$454,052	27%	11%
	25910 Judgements	\$3,680	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$0	\$2,064	\$0	n/a	-100%
	26300 Information Services	\$0	\$255	\$9,296	n/a	> 500%
	26495 Official Bonds	\$1,370	\$2,725	\$3,211	134%	18%
	31000 Direction of Community Services	\$1,282	\$3,189	\$6,795	430%	113%
	32000 Community Recreation	\$8,000	\$0	\$2,500	-69%	n/a
	33000 Civic Services	\$0	\$517	-\$17	n/a	-103%
	34000 Athletic Coaches	\$0	\$78,104	\$150,533	n/a	93%
	39500 Child Care Services	\$0	\$590	\$768	n/a	30%
	39900 Other Community Services	\$0	\$46,553	\$150	n/a	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$36,060	\$638,291	\$737,858	> 500%	16%
<b>Overhead and Operational Total</b>		<b>\$3,103,690</b>	<b>\$5,541,259</b>	<b>\$6,040,391</b>	<b>95%</b>	<b>9%</b>
<b>Nonoperational</b>						
	25310 Service Area Direction	\$0	-\$56,622	\$82	n/a	n/a
	25320 Land Acquisition and Development	\$0	\$1,483	\$0	n/a	-100%
	25330 Professional Services	\$0	\$19,146	\$16,369	n/a	-15%
	25350 Building Acquisition/Construction/Improvement	\$170,793	\$166,196	\$341,976	100%	106%
	25351 Building Acquisition/Construction/Improvement	\$0	\$1,378,411	\$481,459	n/a	-65%
	25355 Sports Facilities	\$0	\$10,142	\$62,794	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$0	\$151,477	\$6,742	n/a	-96%
	25380 Purchase of Mobile or Fixed Equipment	\$158,640	\$178,840	\$278,638	76%	56%
	25390 Other Facilities Acquisition & Construction	\$0	\$0	\$72,553	n/a	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$65,000	\$399,650	\$793,419	> 500%	99%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$2,000	\$0	n/a	-100%
	52100 Bonds, INTEREST ON DEBT	\$38,840	\$16,075	\$94,452	143%	488%
	53100 Buildings, LEASE RENTAL	\$1,172,000	\$963,000	\$963,000	-18%	0%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$10,550	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$30,716	\$0	\$0	-100%	n/a
<b>Nonoperational Total</b>		<b>\$1,646,538</b>	<b>\$3,229,798</b>	<b>\$3,111,484</b>	<b>89%</b>	<b>-4%</b>
<b>prorated</b>						
	26491 PERF	\$140,984	\$204,218	\$231,911	64%	14%
	26492 Social Security	\$641,241	\$881,873	\$957,733	49%	9%
	26493 Workmen's Compensation	\$18,775	\$0	\$3,948	-79%	n/a
	26494 Group Insurance	\$627,456	\$1,163,019	\$1,409,939	125%	21%
	26496 Unemployment Compensation	\$5,370	\$13,110	\$4,605	-14%	-65%
	26498 Severance/Early Retirement Pay	\$0	\$153,263	\$252,213	n/a	65%
<b>prorated Total</b>		<b>\$1,433,825</b>	<b>\$2,415,483</b>	<b>\$2,860,349</b>	<b>99%</b>	<b>18%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$8,802,756	\$11,946,671	\$13,450,668	53%	13%	60.7%	51.5%	54.0%
Student Instructional Support	\$752,043	\$2,133,077	\$1,935,692	157%	-9%	5.2%	9.2%	7.8%
Overhead and Operational	\$3,306,815	\$5,890,903	\$6,405,368	94%	9%	22.8%	25.4%	25.7%
Nonoperational	\$1,646,538	\$3,229,798	\$3,111,484	89%	-4%	11.3%	13.9%	12.5%
<b>Grand Total</b>	<b>\$14,508,153</b>	<b>\$23,200,449</b>	<b>\$24,903,212</b>	<b>72%</b>	<b>7%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>65.9%</b>	<b>60.7%</b>	<b>61.8%</b>